

LEBANON R-3 SCHOOLS  
 FINANCIAL STATEMENT - OPERATING FUNDS  
 AUGUST 2025

	CURRENT YEAR (2025-26)				PRIOR YEAR (2024-25)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
<b>REVENUE SUMMARY</b>								
Current & Delinquent Taxes	89,478.17	171,666.04	15,044,124.00	1.1%	54,721.58	163,808.04	14,283,128.02	1.1%
Sales Taxes (Prop C)	539,548.51	1,087,956.25	6,610,133.00	16.5%	657,500.90	1,416,651.50	6,479,361.39	21.9%
Student Activities	64,756.70	217,215.95	1,662,372.00	13.1%	72,564.62	179,083.58	1,629,105.08	11.0%
Other Local Revenue	161,640.72	297,082.31	3,789,073.00	7.8%	234,462.82	372,851.63	3,947,989.14	9.4%
<b>TOTAL LOCAL REVENUE</b>	<b>855,424.10</b>	<b>1,773,920.55</b>	<b>27,105,702.00</b>	<b>6.5%</b>	<b>1,019,249.92</b>	<b>2,132,394.75</b>	<b>26,339,583.63</b>	<b>8.1%</b>
TOTAL COUNTY REVENUE	151,072.03	151,072.03	1,097,917.00	13.8%	143,887.52	144,675.83	1,039,626.75	13.9%
Basic Formula	1,738,043.91	3,348,608.13	21,916,517.00	15.3%	1,536,519.32	3,073,330.91	19,956,792.26	15.4%
Transportation	135,563.00	271,125.00	1,626,695.00	16.7%	136,535.00	273,071.00	1,630,946.00	16.7%
Other State Revenue	11,080.55	339,203.21	3,541,942.00	9.6%	520.00	(149,480.00)	4,399,986.23	-3.4%
<b>TOTAL STATE REVENUE</b>	<b>1,884,687.46</b>	<b>3,958,936.34</b>	<b>27,085,154.00</b>	<b>14.6%</b>	<b>1,673,574.32</b>	<b>3,196,921.91</b>	<b>25,987,724.49</b>	<b>12.3%</b>
TOTAL FEDERAL REVENUE	98,643.16	1,511,779.53	6,999,351.00	21.6%	30,000.00	909,227.29	5,825,493.40	15.6%
<b>TOTAL REVENUE</b>	<b>2,989,826.75</b>	<b>7,395,708.45</b>	<b>62,288,124.00</b>	<b>11.9%</b>	<b>2,866,711.76</b>	<b>6,383,219.78</b>	<b>59,192,428.27</b>	<b>10.8%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	937,391.55	1,480,074.70	37,970,751.37	3.9%	893,779.37	1,387,356.44	36,367,878.48	3.8%
Board Paid Insurance	67,804.27	116,681.90	4,075,782.00	2.9%	64,178.02	111,431.05	3,927,489.69	2.8%
Other Benefits	143,572.11	223,456.52	6,646,677.00	3.4%	137,847.71	211,208.95	6,365,779.06	3.3%
<b>TOTAL EMPLOYEE COSTS</b>	<b>1,148,767.93</b>	<b>1,820,213.12</b>	<b>48,693,210.37</b>	<b>3.7%</b>	<b>1,095,805.10</b>	<b>1,709,996.44</b>	<b>46,661,147.23</b>	<b>3.7%</b>
PURCHASED SERVICES	246,352.43	886,881.48	5,212,986.96	17.0%	240,775.90	784,163.49	5,358,594.43	14.6%
Student Activities	56,073.94	83,729.93	1,200,000.00	7.0%	128,846.52	180,324.08	1,549,068.58	11.6%
Supplies	359,312.02	837,416.69	4,507,922.67	18.6%	326,113.10	869,482.70	4,464,295.87	19.5%
Utilities	59,351.04	117,755.01	860,697.00	13.7%	56,260.22	141,630.26	860,263.30	16.5%
<b>TOTAL SUPPLIES</b>	<b>474,737.00</b>	<b>1,038,901.63</b>	<b>6,568,619.67</b>	<b>15.8%</b>	<b>511,219.84</b>	<b>1,191,437.04</b>	<b>6,873,627.75</b>	<b>17.3%</b>
CAPITAL OUTLAY	561,019.09	999,137.38	1,470,147.00	68.0%	565,824.34	1,121,441.98	1,941,198.63	57.8%
OTHER EXPENDITURES	168,990.82	168,990.82	621,691.00	27.2%	161,494.87	161,494.87	1,018,061.33	15.9%
<b>TOTAL EXPENDITURES</b>	<b>2,599,867.27</b>	<b>4,914,124.43</b>	<b>62,566,655.00</b>	<b>7.9%</b>	<b>2,575,120.05</b>	<b>4,968,533.82</b>	<b>61,852,629.37</b>	<b>8.0%</b>
<b>EXPENDITURES BY FUNCTION</b>								
Regular Education	188,922.01	342,609.98	21,028,887.37	1.6%	207,129.99	319,430.37	20,125,144.31	1.6%
Special Education	36,312.89	42,183.21	8,228,566.00	0.5%	46,068.55	52,562.51	7,699,927.01	0.7%
Vocational Instruction	119,495.05	142,713.78	2,093,840.67	6.8%	30,582.74	61,841.32	2,291,675.21	2.7%
Student Activities	56,073.94	83,729.93	1,200,000.00	7.0%	128,846.52	180,324.08	1,549,068.58	11.6%
Other (Athletics, Tuition)	38,491.58	177,361.81	1,273,893.96	13.9%	48,256.32	174,004.36	1,544,817.60	11.3%
<b>TOTAL INSTRUCTION</b>	<b>439,295.47</b>	<b>788,598.71</b>	<b>33,825,188.00</b>	<b>2.3%</b>	<b>460,884.12</b>	<b>788,162.64</b>	<b>33,210,632.71</b>	<b>2.4%</b>
Guidance	110,669.13	154,986.98	1,360,728.00	11.4%	87,445.03	95,403.33	1,363,423.12	7.0%
Health Services	69,609.69	70,093.88	2,042,268.00	3.4%	64,917.36	77,959.57	1,963,227.89	4.0%
Improvement of Instruction	49,247.35	160,513.14	1,157,733.00	13.9%	27,693.63	250,683.32	1,122,281.30	22.3%
Professional Development	39,846.02	57,268.65	184,057.00	31.1%	51,498.12	127,007.45	175,954.89	72.2%
Media Services (Library)	15,151.89	16,972.22	744,848.00	2.3%	4,789.55	11,982.12	803,428.74	1.5%
Board of Education Services	20,795.11	29,344.11	94,735.00	31.0%	17,854.94	28,299.44	93,244.70	30.3%
Executive Administration	40,314.14	183,412.39	1,208,650.00	15.2%	112,465.90	231,396.69	1,225,669.98	18.9%
Building Level Admin	175,748.28	258,061.89	3,363,424.00	7.7%	168,674.72	240,622.87	3,119,062.45	7.7%
Business/Fiscal/Internal Svcs	55,426.71	108,800.58	488,318.00	22.3%	38,217.87	106,299.17	470,156.65	22.6%
Operation of Plant	451,473.60	979,127.00	5,484,563.00	17.9%	422,610.06	844,887.76	5,201,652.50	16.2%
Security Services	42,342.74	67,418.57	276,580.00	24.4%	10,517.13	36,083.03	270,932.77	13.3%
Pupil Transportation	411,090.77	541,121.49	4,616,701.00	11.7%	391,130.03	519,198.92	5,230,739.32	9.9%
Food Services	141,729.15	218,578.49	3,255,287.00	6.7%	109,708.37	221,491.35	3,001,428.25	7.4%
Central Office Support Svcs	357,226.70	1,086,847.06	2,426,355.00	44.8%	416,245.49	922,366.78	1,919,494.29	48.1%
<b>TOTAL SUPPORT SERVICES</b>	<b>1,980,671.28</b>	<b>3,932,546.45</b>	<b>26,704,247.00</b>	<b>14.7%</b>	<b>1,923,768.20</b>	<b>3,713,681.80</b>	<b>25,960,696.85</b>	<b>14.3%</b>
Community Services	8,409.70	8,425.45	1,143,632.00	0.7%	7,270.28	7,286.03	1,195,919.37	0.6%
Facilities Acq & Construct	2,500.00	15,563.00	271,897.00	5.7%	21,702.58	297,908.48	467,319.11	63.7%
Other	168,990.82	168,990.82	621,691.00	27.2%	161,494.87	161,494.87	1,018,061.33	15.9%
<b>TOTAL OTHER</b>	<b>179,900.52</b>	<b>192,979.27</b>	<b>2,037,220.00</b>	<b>9.5%</b>	<b>190,467.73</b>	<b>466,689.38</b>	<b>2,681,299.81</b>	<b>17.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,599,867.27</b>	<b>4,914,124.43</b>	<b>62,566,655.00</b>	<b>7.9%</b>	<b>2,575,120.05</b>	<b>4,968,533.82</b>	<b>61,852,629.37</b>	<b>8.0%</b>